



B.S. Abdur Rahman

Crescent
Institute of Science & Technology
Deemed to be University u/s 3 of the UGC Act, 1956

Regulations 2021
Curriculum and Syllabi (I – II Semesters)
(Amendments updated upto September 2022)

B.Com. (Professional Accounting)



REGULATIONS 2021

CURRICULUM AND SYLLABI (I & II Semesters)

(Amendments updated upto September 2022)

B.COM. (PROFESSIONAL ACCOUNTING)

VISION AND MISSION OF THE INSTITUTION

VISION

B.S. Abdur Rahman Crescent Institute of Science and Technology aspires to be a leader in Education, Training and Research in multidisciplinary areas of importance and to play a vital role in the Socio-Economic progress of the Country in a sustainable manner.

MISSION

- To blossom into an internationally renowned Institute.
- To empower the youth through quality and value-based education.
- To promote professional leadership and entrepreneurship.
- To achieve excellence in all its endeavours to face global challenges.
- To provide excellent teaching and research ambience.
- To network with global Institutions of Excellence, Business, Industry and Research Organizations.
- To contribute to the knowledge base through scientific enquiry, Applied Research and Innovation.

VISION AND MISSION OF THE DEPARTMENT OF COMMERCE

VISION

To develop a world class centre of excellence in the fields of Business, Commerce and Economics through value-based education, training and research

MISSION

- To impart holistic education using state of the art technology and to give a global perspective through value based education for social transformation
- To inspire and empower the students to become innovative leaders, contribute to the success of organizations and betterment of communities
- To involve in projects leading to high quality research, enhancing training and development opportunities so as to develop a team of competent and qualified entrepreneurs
- To continuously evaluate our performance against suitable benchmarks, develop new programmes, global tie-ups to meet stakeholder's requirement
- To prepare students for higher education in Business, Commerce and Economics
- To inculcate the use of Information and Communication Technology in the teaching learning process

PROGRAMME EDUCATIONAL OBJECTIVES:

PEO 1: Provide a very conducive environment that holistically engages students through an all- encompassing knowledge impartation.

PEO 2: Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce.

PEO 3: Construct a sound theoretical footing.

PEO 4: Acquainting students with recent market practices.

PEO 5: Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities.

PEO 6: Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.

PROGRAMME OUTCOMES (PO):

On successful completion of the programme, the graduates will be able to:

PO 1: Demonstrate competence in institute level specialized knowledge of Finance, Accounting, Taxation, Marketing, Management and Business Laws' specialization as a solution to complex real-world problems.

PO 2: Use appropriate knowledge and skills to identify, formulate, analyse and solve complex problems in order to reach substantiated conclusions; able to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.

PO 3: Conduct investigations of complex problems by methods that include appropriate experiments, analysis, and interpretation of data and synthesis of information in order to reach valid conclusions. Search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic; identify the developments in various branches of Commerce and Business.

PO 4: Design solutions for complex, open-ended problems and to design systems, components or processes that meet specified needs with appropriate attention to health and safety risks, applicable standards, and economic, environmental, cultural and societal considerations. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business; ability to examine the results and apply them to various problems appearing indifferent branches of Commerce and Business.

PO 5: Create, select, and apply appropriate techniques, resources, and modern accounting and IT tools including prediction and modelling to complex activities with an understanding of the limitations; Capable to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.

PO 6: Work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.

PO 7: Communicate complex concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.

PO 8: Understanding the roles and responsibilities of the professional in society, especially the primary role of protection of the public and the public interest.

PO 9: Analyse social and environmental aspects of activities. Such ability includes an understanding of the interactions that Commerce has with the economic, social, health, safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions; and the concepts of sustainable design and development and environmental stewardship.

PO 10: Apply professional ethics, accountability, and equity. Able to ascertain unethical behaviour, falsification, and manipulation of information: To manage self and various social systems.

PO 11: Incorporate economics and business practices including project, risk, and change management into the practice and to understand their limitations. Capable to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

PO 12: Motivate learners for lifelong learning abilities such as information-handling, entrepreneurial skills, self-esteem, decision-making, problem-solving, self-management, empathy, tolerance of others, creativity, a sense of humour, flexibility, adaptability, versatility, critical judgment, thinking, planning, practical skills, learning-to-learn, discussing and communicating, create values for life and build their character for lifetime.

PROGRAMME SPECIFIC OUTCOMES:

PSO 1: To provide comprehensive knowledge of marketing, human resource management, business and corporate law, economics, finance, accounting, management, tax, and a variety of other commerce branches such as investment, insurance, and banking.

PSO 2: To assist students in establishing a solid foundation for advanced studies in commerce and to meet the demands of the business, insurance, and banking sectors for qualified young people.

PSO 3: To equip students for the professional world, particularly in future jobs. By pursuing US CPA integrated courses, the student will gain global credibility as a financial and accounting professional.

PSO 4: To develop managerial knowledge and tactical dexterity with a broader skill set and to encourage students to seek out audacious, innovative solutions for today's business challenges, enables students to formulate business problems and provide innovative solutions, thus moulding them into future visionaries and management leaders who are compassionate yet efficient.

REGULATIONS - 2021**B.A. / BBA/ B.Com. / BCA / B.Sc. DEGREE PROGRAMMES**
(Under Choice Based Credit System)**1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE**

In these Regulations, unless the context otherwise requires:

- i) **"Programme"** means B.A. / BBA / BCA / B.Com. / B.Sc. Degree Programmes.
- ii) **"Course"** means theory / practical / laboratory integrated theory / seminar / internship / project and any other subject that is normally studied in a semester like English, Mathematics, Environmental Science, etc.,
- iii) **"Institution"** means B.S. Abdur Rahman Crescent Institute of Science and Technology.
- iv) **"Academic Council"** means the Academic Council, which is the apex body on all academic matters of this Institute.
- v) **"Dean (Academic Affairs)"** means the Dean (Academic Affairs) of the Institution who is responsible for the implementation of relevant rules and regulations for all the academic activities.
- vi) **"Dean (Student Affairs)"** means the Dean (Students Affairs) of the Institution who is responsible for activities related to student welfare and discipline in the campus.
- vii) **"Controller of Examinations"** means the Controller of Examination of the Institution who is responsible for the conduct of examinations and declaration of results.
- viii) **"Dean of the School"** means the Dean of the School of the department concerned.
- ix) **"Head of the Department"** means the Head of the Department concerned.

2.0 PROGRAMMES OFFERED AND ELIGIBILITY CRITERIA FOR ADMISSION**2.1 UG Programmes Offered**

Degree	Mode of Study
B.A.	Fulltime
BBA	
B.Com.	
BCA	
B.Sc.	

2.2 Eligibility Criteria

Students for admission to the first semester of the undergraduate degree programme must have passed the Higher Secondary Examination of the 10 +2 curriculum (Academic stream) or any other examination of any authority accepted by this Institution as equivalent thereto.

S.No.	Programme	Eligibility Criteria
1	BCA	10+2 (Higher Secondary) with Mathematics or equivalent subject
2	B.Sc. Computer Science	10+2 (Higher Secondary) with Mathematics or equivalent subject
3	B.Sc. Biotechnology	10+2 (Higher Secondary) with Chemistry and Biology as subjects
4	BBA (Financial Services)	10+2 (Higher Secondary)
5	BBA (General)	
6	B.Com. (General)	10+2 (Higher Secondary) with Mathematics, Physics and Chemistry / Physics, Chemistry, Botany and Zoology / Commerce / Statistics as subjects.
7	B.Com. (Accounts and Finance)	
8	B.Com. (Hons.)	
9	B.Com. (Professional Accounting)	
10	B.A. English (Hons.)	10 +2 (Higher Secondary)
11	B.A. Islamic Studies	

12	B.A. Public Policy	
13	B.A. English	

2.4 The eligibility criteria such as marks, number of attempts and physical fitness shall be as prescribed by the Institution in adherence to the guidelines of regulatory / statutory authorities from time to time.

3.0 STREAMS / SPECIALISATION OF STUDY

The following are the details of specialization / streams offered in various programmes:

S. No.	Program	Streams / Specialisation of Study
1.	BCA	i. Cloud Technology and Information Security ii. Mobile Applications and Information Security iii. Data Science iv. Multimedia and Web Application Development
2.	B.Sc.	i. Computer Science ii. Biotechnology
3.	BBA	i. General ii. Financial Services
4.	B.Com.	i. General ii. Honours iii. Accounts and Finance iv. Professional Accounting
5.	B.A.	i. English (Honours) ii. Islamic Studies iii. Public Policy iv. English

4.0 STRUCTURE OF THE PROGRAMME

4.1 The curriculum of the UG programmes consists of the following components:

- Core Courses (CC)
- Allied Courses (AC)
- Ability Enhancement Courses (AEC)

- Skill Enhancement Courses (SEC)
- Elective Courses (EC)
- Laboratory Courses (LC)
- Laboratory Integrated Theory Courses (LITC)
- Value added courses
- Mandatory courses (MC)
- Generic Elective Courses (GEC)
- Discipline Specific Elective (DSE)
- Project - PROJ (Project work, seminar, and internship in industry or at appropriate workplace)

4.1.1 Personality and Character Development

All students shall enroll, on admission, in any of the following personality and character development programmes:

- National Cadet Corps (NCC)
- National Service Scheme (NSS)
- National Sports Organization (NSO)
- Youth Red Cross (YRC)
- Rotaract
- Crescent Indian Society Training Development (ISTD – C)
- Crescent Creative Strokes
- Crescent Technocrats Club

The training activities / events / camp shall normally be organized during the weekends / vacation period.

4.1.2 Online Courses for Credit Transfer

Students are permitted to undergo department approved online courses under SWAYAM up to 40% of credits of courses in a semester excluding project semester (if any) with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. The credits earned through online courses ratified by the respective Board of Studies shall be transferred following the due approval procedures. The online courses can be considered in lieu of core courses and elective courses.

4.1.3 Value Added Courses

The students are permitted to pursue department approved online courses (excluding courses registered for credit transfer) or courses offered / approved by the department as value added courses.

The details of the value added course viz., syllabus, schedule of classes and the course faculty shall be sent to Dean, Academic Affairs for approval. The students may also undergo the valued added course offered by other departments with the consent of the Head of the Department offering the course.

These value added courses shall be specified in the consolidated mark sheet as additional courses pursued by the student over and above the curriculum during the period of study.

4.1.4 Industry Internship

The students shall undergo training for a period as specified in the curriculum during the summer vacation in any industry relevant to the field study.

The students are also permitted to undergo internship at a research organization / eminent academic institution for the period prescribed in the curriculum during the summer vacation, in lieu of Industrial training.

In any case, the student shall obtain necessary approval from the Head of the Department / Dean of School and the training has to be taken up at a stretch.

4.1.5 Industrial Visit

The student shall undergo at least one industrial visit every year. The Heads of Departments / Deans of Schools shall ensure the same.

4.2 Each course is normally assigned certain number of credits:

- one credit per lecture period per week
- one credit per tutorial period per week
- one credit for two to three periods and two credits for four periods of laboratory or practical sessions per week
- one credit for two periods of seminar / project work per week

- one credit for two weeks of industrial training or 80 hours per semester.

4.3 Each semester curriculum shall normally have a blend of lecture courses, laboratory courses, laboratory integrated theory courses, etc.

4.4 For successful completion of the programme, a student must earn a minimum total credit specified in the curriculum of the respective programme of study.

4.5 The medium of instruction, examinations and project report shall be English, except B.A. Islamic Studies (Arabic medium) and for courses in languages other than English.

5.0 DURATION OF THE PROGRAMME

5.1 A student is expected to complete the programme in 6 semesters but in any case not more than 10 continuous semesters reckoned from the date of first admission.

5.2 Each semester shall consist of a minimum of 90 working days including the days of examinations.

5.3 The maximum duration for completion of the programme as mentioned in clause 5.1 shall also include period of break of study vide clause 7.1 so that the student may be eligible for the award of the degree.

6.0 REGISTRATION AND ENROLLMENT

6.1 The students of first semester shall register and enroll for courses at the time of admission by paying the prescribed fees. For the subsequent semesters registration for the courses shall be done by the student one week before the last working day of the previous semester.

6.2 A student can enroll for a maximum of 32 credits during a semester including Redo / Predo Courses.

6.3 Change of Course

A student can change an enrolled course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.

6.4 Withdrawal from a Course

A student can withdraw from an enrolled course at any time

before the first continuous assessment test for genuine reasons, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.

7.0 BREAK OF STUDY FROM PROGRAMME

7.1 A student may be allowed / enforced to take a break of study for two semesters from the programme with the approval of Dean (Academic Affairs) for the following reasons:

7.1.1 Medical or other valid grounds

7.1.2 Award of 'I' grade in all the courses in a semester due to lack of attendance

7.1.3 Debarred due to any act of indiscipline.

7.2 The total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 5.1).

7.3 A student who has availed break of study in the current semester (odd/even) can rejoin only in the subsequent corresponding (odd/even) semester in the next academic year on approval from Dean, Academic affairs.

7.4 During the break of study, the student shall not be allowed to attend any regular classes or participate in any activities of the institution. However he / she shall be permitted to enroll for the 'I' grade courses and appear for the arrear examinations.

8.0 CLASS ADVISOR AND FACULTY ADVISOR

8.1 Class Advisor

A faculty member will be nominated by the Head of the Department / Dean of School as class advisor for the class throughout the period of study.

The class advisor shall be responsible for maintaining the academic, curricular and co-curricular records of students of the class.

8.2 Faculty Advisor

To help the students in planning their courses of study and for general counselling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty

advisor for the students throughout their period of study. Such faculty advisors shall guide the students in taking up the elective courses for registration and enrolment in every semester and also offer advice to the students on academic and related personal matters.

9.0 COURSE COMMITTEE

9.1 Each common theory course offered to more than one group of students shall have a “Course Committee” comprising all the course faculty teaching the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department / Dean (Academic Affairs) depending on whether all the course faculty teaching the common course belong to a single department or from several departments. The course committee shall ensure preparation of a common question paper and scheme of evaluation for the tests and semester end examination.

10.0 CLASS COMMITTEE

A class committee comprising faculty members handling the courses, student representatives and a senior faculty member not handling the courses as chairman will be constituted semester-wise by the Head of the Department.

10.1 The composition of the class committee will be as follows:

- One senior faculty member preferably not handling courses for the concerned semester, appointed as chairman by the Head of the Department.
- All the faculty members handling courses of the semester.
- Six student representatives (male and female) of each class nominated by the Head of the Department in consultation with the relevant faculty advisors.
- All faculty advisors and the class advisors
- Head of the Department - Ex-Officio Member

10.2 The class committee shall meet at least three times during the semester. The first meeting shall be held within two weeks from the date of commencement of classes, in which the components of continuous assessment for various courses and the

weightages for each component of assessment shall be decided for the first and second assessment. The second meeting shall be held within a week after the date of first assessment report, to review the students' performance and for follow up action.

10.3 During these two meetings the student members shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process, curriculum, and syllabi, etc.

10.4 The third meeting of the class committee, excluding the student members, shall meet after the semester end examinations to analyse the performance of the students in all the components of assessments and decide their grades in each course. The grades for a common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the course faculty concerned.

11.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS

11.1 Every theory course shall normally have a total of three assessments during a semester as given below:

Assessments	Course Coverage in Weeks	Duration	Weightage of Marks
Assessment 1	1 to 6	1.5 hours	25%
Assessment 2	7 to 12	1.5 hours	25%
Semester End Examination	Full course	3 hours	50%

11.2 Theory Course

Appearing for semester end theory examination for each course is mandatory and a student shall secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

11.3 Laboratory Course

Every practical course shall have 60% weightage for continuous assessments and 40% for semester end examination. However, a student shall have secured a minimum of 50% marks in the

semester end practical examination for the award of pass grade.

11.4 Laboratory integrated theory courses

For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100 marks each and consolidated by assigning a weightage of 75% for theory component and 25% for practical components. Grading shall be done for this consolidated mark. Assessment of theory components shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination. The evaluation of practical components shall be through continuous assessment.

- 11.5** The components of continuous assessment for theory / practical / laboratory integrated theory courses shall be finalized in the first class committee meeting.

11.6 Industry Internship

In the case of industry internship, the student shall submit a report, which shall be evaluated along with an oral examination by a committee of faculty members constituted by the Head of the Department. The student shall also submit an internship completion certificate issued by the industry / research / academic organisation. The weightage of marks for industry internship report and viva voce examination shall be 60% and 40% respectively.

11.7 Project Work

In the case of project work, a committee of faculty members constituted by the Head of the Department / Dean of the School shall carry out three periodic reviews. Based on the project report submitted by the students, an oral examination (viva voce) shall be conducted as semester end examination by an external examiner approved by the Controller of Examinations. The weightage for periodic reviews shall be 50%. Of the remaining 50%, 20% shall be for the project report and 30% for the viva voce examination.

- 11.8** Assessment of seminars and comprehension shall be carried

out by a committee of faculty members constituted by the Head of the Department.

- 11.9** For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first appearance shall be used for grading along with the marks scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination and the internal assessment marks secured during course of study shall become invalid.

In case of laboratory integrated theory courses, after one regular and one arrear appearance, the internal mark of theory component is invalid and full weightage shall be assigned to the marks scored in the semester end examination for theory component. There shall be no arrear or improvement examination for lab components.

12.0 SUBSTITUTE EXAMINATIONS

- 12.1** A student who is absent, for genuine reasons, may be permitted to write a substitute examination for any one of the two continuous assessment tests of a course by paying the prescribed substitute examination fee. However, permission to take up a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Head of the Department / Dean of the School for that purpose. There is no substitute examination for semester end examination.

- 12.2** A student shall apply for a substitute exam in the prescribed form to the Head of the Department / Dean of the School within a week from the date of assessment test. However, the substitute examination will be conducted only after the last instructional day of the semester.

13.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION

- 13.1** A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% to become eligible to appear for the semester end examination in

that course, failing which the student shall be awarded “I” grade in that course.

- 13.2** The faculty member of each course shall cumulate the attendance details for the semester and furnish the names of the students who have not earned the required attendance in the concerned course to the class advisor. The class advisor shall consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of the School. Thereupon, the Dean (Academic Affairs) shall officially notify the names of such students prevented from writing the semester end examination in each course.
- 13.3** If a student secures attendance between 65% and less than 75% in any course in a semester, due to medical reasons (hospitalization / accident / specific illness) or due to participation in the institution approved events, the student shall be given exemption from the prescribed attendance requirement and the student shall be permitted to appear for the semester end examination of that course. In all such cases, the students shall submit the required documents immediately after joining the classes to the class advisor, which shall be approved by the Head of the Department / Dean of the School. The Vice Chancellor, based on the recommendation of the Dean (Academic Affairs) may approve the condonation of attendance.
- 13.4** A student who has obtained an “I” grade in all the courses in a semester is not permitted to move to the next higher semester. Such students shall repeat all the courses of the semester in the subsequent academic year.
- 13.5** The student awarded “I” grade, shall enroll and repeat the course when it is offered next. In case of “I” grade in an elective course either the same elective course may be repeated, or a new elective course may be taken with the approval of Head of the Department / Dean of the School.
- 13.6** A student who is awarded “U” grade in a course shall have the option to either write the semester end arrear examination at the end of the subsequent semesters, or to redo the course in the

evening when the course is offered by the department. Marks scored in the continuous assessment in the redo course shall be considered for grading along with the marks scored in the semester end (redo) examination. If any student obtains "U" grade in the redo course, the marks scored in the continuous assessment test (redo) for that course shall be considered as internal mark for further appearance of arrear examination.

- 13.7** If a student with "U" grade, who prefers to redo any particular course, fails to earn the minimum 75% attendance while doing that course, then he / she is not permitted to write the semester end examination and his / her earlier "U" grade and continuous assessment marks shall continue.

14.0 REDO COURSES

- 14.1** A student can register for a maximum of three redo courses per semester without affecting the regular semester classes, whenever such courses are offered by the concerned department, based on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.
- 14.2** The number of contact hours and the assessment procedure for any redo course shall be the same as regular courses, except there is no provision for any substitute examination and withdrawal from a redo course.

15.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET

- 15.1** All assessments of a course shall be made on absolute marks basis. The class committee without the student members shall meet to analyse the performance of students in all assessments of a course and award letter grades following the relative grading system. The letter grades and the corresponding grade points are as follows:

Letter Grade	Grade Points
S	10
A	9
B	8
C	7

D	6
E	5
U	0
W	-
I	-

"W" - denotes withdrawal from the course.

"I" - denotes inadequate attendance in the course and prevention from appearance of semester end examination

"U" - denotes unsuccessful performance in the course.

15.2 A student who earns a minimum of five grade points ('E' grade) in a course is declared to have successfully completed the course. Such a course cannot be repeated by the student for improvement of grade.

15.3 Upon awarding grades, the results shall be endorsed by the chairman of the class committee and Head of the Department / Dean of the School. The Controller of Examination shall further approve and declare the results.

15.4 Within one week from the date of declaration of result, a student can apply for revaluation of his / her semester end theory examination answer scripts of one or more courses, on payment of prescribed fee, through proper application to the Controller of Examinations. Subsequently the Head of the Department/ Dean of the School offered the course shall constitute a revaluation committee consisting of chairman of the class committee as convener, the faculty member of the course and a senior faculty member having expertise in that course as members. The committee shall meet within a week to revalue the answer scripts and submit its report to the Controller of Examinations for consideration and decision.

15.5 After results are declared, grade sheets shall be issued to each student, which contains the following details: a) list of courses enrolled during the semester including redo courses / arrear courses, if any; b) grades scored; c) Grade Point Average (GPA) for the semester and d) Cumulative Grade Point Average

(CGPA) of all courses enrolled from first semester onwards.

GPA is the ratio of the sum of the products of the number of credits of courses registered and the grade points corresponding to the grades scored in those courses, taken for all the courses, to the sum of the number of credits of all the courses in the semester.

If C_i is the number of credits assigned for the i^{th} course and GPI_i is the Grade Point in the i^{th} course,

$$GPA = \frac{\sum_{i=1}^n (C_i)(GPI_i)}{\sum_{i=1}^n C_i}$$

Where n = number of courses

The Cumulative Grade Point Average (CGPA) is calculated in a similar manner, considering all the courses enrolled from the first semester.

"I" and "W" grades are excluded for calculating GPA.

"U", "I" and "W" grades are excluded for calculating CGPA.

The formula for the conversion of CGPA to equivalent percentage of marks shall be as follows:

Percentage equivalent of marks = CGPA X 10

- 15.6** After successful completion of the programme, the degree shall be awarded to the students with the following classifications based on CGPA.

Classification	CGPA
First Class with Distinction	8.50 and above and passing all the courses in first appearance and completing the programme within the prescribed period of six semesters.
First Class	6.50 and above, having completed within a period of eight semesters.
Second Class	Others

15.6.1 Eligibility for First Class with Distinction

- A student should not have obtained "U" or "I" grade in any course during his/her study.
- A student should have completed the UG programme within the minimum prescribed period of study (except

clause 7.1.1)

15.6.2 Eligibility for First Class

- A student should have passed the examination in all the courses not more than two semesters beyond the minimum prescribed period of study (except clause 7.1.1)

15.6.3 The students who do not satisfy clause 16.6.1 and clause 16.6.2 shall be classified as second class.

15.6.4 The CGPA shall be rounded to two decimal places for the purpose of classification. The CGPA shall be considered up to three decimal places for the purpose of comparison of performance of students and ranking.

16.0 SUPPLEMENTARY EXAMINATION

Final year students and passed out students can apply for supplementary examination for a maximum of three courses thus providing an opportunity to complete their degree programme. The students can apply for supplementary examination within three weeks of the declaration of results in the even semester.

17.0 DISCIPLINE

17.1 Every student is expected to observe discipline and decorum both inside and outside the campus and not to indulge in any activity which tends to affect the reputation of the Institution.

17.2 Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the Head of the Department / Dean of the School concerned shall be referred to a Discipline and Welfare Committee constituted by the Registrar for taking appropriate action. This committee shall also address the grievances related to the conduct of online classes.

18.0 ELIGIBILITY FOR THE AWARD OF DEGREE

18.1 A student shall be declared to be eligible for the award of B.A. / BBA / BCA / B.Com. / B.Sc. degree provided the student has:

- i) Successfully earned the required number of total credits as specified in the curriculum of the programme of study within a maximum period of 10 semesters from the date of admission, including break of study.
- ii) Successfully completed the requirements of the enrolled

professional development activity.

iii) No dues to the Institution, Library, Hostel, etc.

iv) No disciplinary action pending against him/her.

18.2 The award of the degree must have been approved by the Institution.

19.0 POWER TO MODIFY

Notwithstanding all that has been stated above, the Academic Council has the right to modify the above regulations from time to time.

B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE AND TECHNOLOGY

**B.COM PROFESSIONAL ACCOUNTING (US CPA)
CURRICULUM & SYLLABI, REGULATIONS 2021**

SEMESTER I

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 1101	Financial Accounting	4	1	0	5
2	CC	COD 1102	Business Organisation and Management	3	1	0	4
3	CC	COD 1151	Business Communication	3	0	0	3
4	CC	COD 1152	International Finance-I	4	0	0	4
5	MC	COD 1103	Environmental Studies	3	1	0	4
6	AEC	COD 1104	Business Intelligence using Excel and Access	0	0	4	2
7	AEC	COD 1105	Introduction to Indian Constitution ^{\$}	1	0	0	1
Credits							23

SEMESTER II

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 1201	Advanced Financial Accounting	4	1	0	5
2	CC	COD 1251	Corporate Legal Framework	3	1	0	4
3	CC	COD 1252	International Finance-II	4	0	0	4
4	CC	COD 1253	International Auditing-I	4	0	0	4
5	EC		Discipline Specific Elective -I	3	1	0	4
	AEC	COD 1204	Public Speaking and Presentation Skills ^{\$}	1	0	0	1
Credits							22

SEMESTER III

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2151	International Financial Accounting & Reporting - I	4	0	0	4
2	CC	COD 2152	International Auditing-II	4	0	0	4
3	CC	COD 2101	Corporate Accounting	4	1	0	5
4	CC	COD 2103	Business Mathematics and Statistics	3	1	0	4
5	EC		Discipline Specific Elective -II	3	1	0	4
6	AEC	GED 2102	Aptitude and Interpersonal Skills	0	0	2	1
7	AEC	COD 2104	Book Review ^{\$}	1	0	0	1
Credits							23

SEMESTER IV

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2201	Cost Accounting	4	1	0	5
2	CC	COD 2203	Entrepreneurship Development	3	1	0	4
3	CC	COD 2251	International Financial Accounting & Reporting – II	4	0	0	4
4	CC	COD 2252	International Taxation -I	3	1	0	4
5	EC		Skill Enhancement Elective Course - I	3	1	0	4
6	AEC	GED 2204	Aptitude and Workplace Skills	0	0	2	1
7	AEC	COD 2204	Blog Writing ^{\$}	1	0	0	1
Credits							23

SEMESTER V

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3102	Goods and Services Tax	3	1	0	4
2	CC	COD 3151	International Taxation-II	4	0	0	4
3	EC	COD 3152	Financial Management	3	1	0	4
4	EC		Skill Enhancement Elective Course - II	3	1	0	4
5	EC		Generic Elective – I	3	1	0	4
6	AEC	COD 3103	National Service Scheme ^{\$}	1	1	0	2
7	AEC	COD 3104	Case Study Analysis ^{\$}	1	0	0	1
8	PROJ	COD 3105	Summer Internship**	0	0	0	2
Credits							25

SEMESTER VI

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3201	Income Tax Law and Practice	4	1	0	5
2	EC		Discipline Specific Elective- III	3	1	0	4
3	EC		Skill Enhancement Elective Course - III	3	1	0	4
4	EC		Generic Elective – II	3	1	0	4
5	AEC	COD 3202	Business Analytics using Python	0	0	4	2
6	AEC	COD 3203	Current Business Affairs ^{\$}	1	0	0	1
7	PROJ	COD 3204	Project Work	0	0	12	6
Credits							26

Total Credits: 142

** Students have to undertake the Summer Internship during the end of fourth semester for 30 days. Summer Internship viva will be held during fifth semester and the credit will be awarded in the fifth semester itself.

^{\$} The course shall have two components of evaluation: a) Continuous Assessment of 60 marks, comprising of assignments/class activities/ field trip etc., b) Semester end examination of 40 marks.

List of Discipline Specific Elective Courses**Discipline Specific Elective - I (Semester - II)**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	EC	CODX 01	Marketing Management	3	1	0	4
2	EC	CODX 02	Corporate Governance	3	1	0	4
3	EC	CODX 03	Financial Statement Analysis and Reporting	3	1	0	4

COD 1101	FINANCIAL ACCOUNTING	L	T	P	C
SDG: 8		4	1	0	5

COURSE OBJECTIVES:

COB1: To make the students identify the basic accounting concepts and conventions.

COB2: To make the students recognize the accounting standards

COB3: To make the students prepare the final accounts of sole trading concern.

COB4: To make the students develop skills related to problem solving and critical thinking to evaluate the importance of depreciation.

COB5: To make the students prepare financial statements of not-for-profit organisations accounting.

MODULE I INTRODUCTION 15

Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure.

MODULE II ACCOUNTING STANDARDS 15

Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence Vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Reporting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS. Accounting Process. From recording of a business transaction to preparation of trial balance including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.

MODULE III FINAL ACCOUNTS 15

Capital and revenue expenditures and receipts: general introduction only.

Preparation of financial statements of non-corporate business entities - Sole Proprietorship: Preparation of Final Accounts of a Sole Trading Concern: Closing Stock, Outstanding and Prepaid items, Depreciation, Bad Debts, Provision for Bad and Doubtful Debts, Provision for Discount on Debtors, Provision for Discount on creditors, Interest on Capital, Interest on Drawings and Abnormal Loss of stock.

MODULE IV BUSINESS INCOME AND ACCOUNTING FOR DEPRECIATION 15

Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income. Revenue recognition: Recognition of expenses and income. Recognition of expenses and income with a reference to AS 9 and Ind AS 18. Depreciation: Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income.

MODULE V ACCOUNTING FOR NOT-FOR-PROFIT ORGANISATIONS 15

Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

L – 60; T – 15; Total Hours – 75

Practical Exercises:

The learners are required to:

1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyse the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organisations to study how these are prepared.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.

4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

TEXT BOOK:

1. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. "Financial Accounting", Vikas Publishing House Pvt. Ltd., New Delhi, 2018

REFERENCES:

1. Mukharjee and Hanif, "Financial Accounting", Tata Mc-Graw Hill., New Delhi, 2020
2. S.N.Maheswari, "Advanced Accountancy", 12th Edition, Vikas Publishing House, 2017
3. Ashish K. Bhattacharya, "Financial Accounting for Business Managers", Prentice-Hall of India Pvt. Ltd., 2015
4. Sehgal, D., "Financial Accounting", Vikas Publishing House Pvt. Ltd., New Delhi, 2014
5. Goyal, B. K., & Tiwari, H. N. "Financial Accounting" New Delhi: Taxmann Publication., 2019
6. Tulsian, P. C., "Financial Accounting" Pearson Education, Chennai, 2002
7. Anthony, R. N., Hawkins, D., & Merchant, K. A., "Accounting: Text and Cases", McGraw-Hill Education India, 2010
8. Dam, B. B., & Gautam, H. C., "Financial Accounting" Gayatri Publications, Guwahati, 2019
9. Horngren, C. T., & Philbrick, D., "Introduction to Financial Accounting", Pearson Education, London, 2017
10. Lal, J., & Srivastava, S., "Financial Accounting Text & Problems", Himalaya Publishing House, Mumbai, 2012
11. Shukla, M. C., Grewal, T. S., & Gupta, S. C. "Advanced Accounts. Vol-I". Sultan Chand Publishing, New Delhi, 2016

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to;

CO1: Apply accounting principles and understand the nature and purpose of accounting principles.

CO2: Apply the generally accepted accounting principles while recording transactions and preparing financial statements.

CO3: Prepare financial statements of sole proprietors

CO4: Evaluate the depreciation by using straight line method and written down value method.

CO5: State the significance of not-for-profit organisations accounting and prepare the income and expenditure account.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	H				M						H	H		
CO2	H	H	H				M						H			
CO3	H	H	M				H				H		H			
CO4	M	H	M				H						M			
CO5	L	H	M				H						M		M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

The knowledge of financial accounting provides wide scope for economic development and employment, helps to access various financial services and it is essential for decision-makers to maintain harmony within the organization

COD 1102	BUSINESS ORGANISATION AND	L	T	P	C
SDG: 8	MANAGEMENT	3	1	0	4

COURSE OBJECTIVES:

COB1: To make the students illustrate the structure of organization in the field of Management.

COB2: To make the students explain the theoretical aspects, process and principles of Joint Stock Companies.

COB3: To make the students describe the philosophy of establishing a successful business and the fundamentals of management theory of planning.

COB4: To make the students develop skills to analyse and apply critical role of managers in modern organizational settings for planning purpose.

COB5: To make the students recall the concept of management controlling techniques.

MODULE I CONCEPT AND FORMS OF BUSINESS ORGANISATIONS 12

Concepts of Business, Trade, Industry and Commerce; Objectives and functions of Business; Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation; Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship; Meaning, Characteristics, Advantages and Disadvantages of Partnership; Kinds of Partners, Partnership Deed, Concept of Limited liability partnership; Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family; Meaning, Advantages and Disadvantages of Co-operative Organisation.

MODULE II JOINT STOCK COMPANY 12

Joint Stock Company: Meaning, Definition, Characteristics; Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies: Promotion, Stages of Promotion, Promoter, Characteristics, Kinds, Preparation of Important Documents; Memorandum of Association, Clauses, Articles of Association, Contents; Prospectus: Contents, Red herring Prospectus, Statement In lieu of Prospectus (as per Companies Act, 2013).

MODULE III PRINCIPLES AND FUNCTIONS OF MANAGEMENT 12

Management: Meaning, Characteristics, Fayol's 14 Principles of Management. Functions of Management, Levels of Management, Skills of Management, Scientific Management, meaning, objectives, relevance and criticism.

MODULE IV PLANNING AND ORGANIZING**12**

Meaning, Characteristics, Types of Plans, Advantages and Disadvantages; Approaches to Planning, Management by Objectives (MBO): Steps in MBO, Benefits, Weaknesses. Organizing, Process of Organizing; Principles of Organisation, Formal and Informal Organisations, Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management: Meaning, Determining Span, Factors influencing the Span of Supervision.

MODULE V AUTHORITY, COORDINATION, AND CONTROL**12**

Meaning of Authority, Power, responsibility and accountability; Delegation of Authority; Decentralization of Authority: Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control: Meaning, Relationship between planning and control, Steps in Control: Types, (post, current, and pre-control). Requirements for effective control.

L – 45; T – 15; Total Hours – 60**Practical Exercises:**

The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation.
3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.

TEXT BOOK:

1. Prasad L. M, Principles and Practice of Management, Sultan Chand & Co. Ltd, 2019

REFERENCES:

1. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall (India) Pvt. Ltd., 14th Edition, Upper Saddle River, New Jersey, 2019
2. Rupa Gunaseelan & V Kulandaiswamy, 'Principles and Practices of Management', S. Chand and Company Limited, 2016
3. Robert Kreitner, 'Principles of Management', New Delhi, Cengage, 2017
4. J.K.Mithra, 'Principles of Management', Oxford University press, 2017.
5. Kaul, V. K. 'Business Organization and Management', Text and Cases. New Delhi: Pearson Education, 2012.
6. Koontz, H., & Weihrich, H. 'Essentials of Management', McGraw Hill Education, New York, 2008

COURSE OUTCOMES:

On successful completion of this course learners will be able to,

CO1: Illustrate the structure and types of organization in the field of Management.

CO2: Prepare draft of Article of Association & Memorandum of Association for a business.

CO3: Demonstrate current and relevant functions of management.

CO4: Identify and explain the managerial skills used in business;

CO5: Analyse the concept of Delegation of Authority, coordination, and control.

Board of Studies (BoS):

15th BoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	H	H											H			
CO2	H	H					H									
CO3	H	M				H							H			
CO4	H	M						H					M			H
CO5	M	M						H			H	H	M			H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

By understanding the 14 principles of management, learners will perform decent work which in turn promotes employment opportunities and economic development.

COD 1151	BUSINESS COMMUNICATION	L	T	P	C
SDG: 4, 8 & 17		3	0	0	3

COURSE OBJECTIVES

COB1: To discuss the importance of verbal and nonverbal communication

COB2: To impart knowledge on drafting of business letters and correspondence

COB3: Highlight the different types of report writing

COB4: Discuss business vocabulary and understand varied ways/methods to present the ideas.

COB5: To inculcate the knowledge of digital tools in business communication

MODULE I INTRODUCTION TO COMMUNICATION 8

Nature, process and importance of communication; Types of communication (verbal & Non-verbal): Written Communication, Oral Communication; Communication Process; Features of effective communication; Communication barriers: linguistic, psychology, interpersonal, cultural, physical and Organizational; Group Discussion: Initiating a discussion, sharing opinions and views, polite ways of agreeing and disagreeing voicing agreements and disagreements, closing a discussion; Interpersonal Communication, Decision Making and Leadership Skills, Negotiation Skills.

MODULE II BUSINESS CORRESPONDENCE 6

Letter writing; Notices; Sales letter; Claims and adjustment letter; Notices; social correspondence, Meeting Agenda; Minutes; Memorandum; Office memo; Minutes of meeting. Job application writing; Resume writing.

MODULE III REPORT WRITING 6

Types of reports; Report formats; Types of report writing; Process of report writing; Use of pictures, charts, and tables in the report; Citation styles and rules.

MODULE IV BUSINESS LANGUAGE AND PRESENTATION 5

Introduction to Business language, Importance of Business language; Business vocabulary; Oral presentation: importance, characteristics, and plan; Power point presentation: style, visual aids.

MODULE V TECHNOLOGY AND BUSINESS COMMUNICATION 5

Role, effects and advantages of technology in business communication; E-mail,

text messaging, instant messaging and modern technologies like video conferencing, social networking; Strategic importance of e-communication.

Practical Exercises:

The learners are required to:

1. Interview employees of some Organisation to find out communication issues and challenges.
2. Make a vocabulary of various terms used in business documentation.
3. Collect some samples of business correspondence and documentations and find out their effectiveness.

L – 15; T – 15; TOTAL HOURS – 30

TEXT BOOKS:

1. Lesikar, R. V., & Fiatley, M. E. "Business Communication Skills for the Internet Generation", New York, Tata McGraw Hill Education, 2008
2. Herta, M., Herbert, H., & Jane, T. "Effective Business Communication", New York, Tata McGraw Hill Education, 2017
3. Bovee, C., & Thill, J. "Business Communication Essentials: A Skills-Based Approach", 7th Edition, New York, Pearson Education, 2016
4. Dr C.S.G. Krishnamacharyulu, "Business Communication", Himalaya Publishing House Pvt. Ltd, 2016

REFERENCES:

1. Guffey, M. E., & Seefer, C. M., "Business Communication", Boston, Cengage Learning, 2014
2. Lowe, S., & Pile, L. "Business English Language Practice: Grammar and Vocabulary", Delta Publishing, 2008
3. Rani, D. S. "Business Communication and Soft Skills Laboratory Manual", New Delhi, Pearson Education, 2012
4. Taylor, S. "Communication for Business: A Practical Approach", 4th Edition, Canada, Pearson Education, 2005
5. Young, D. J. "Foundations of Business Communication: An integrative Approach", New York, Tata McGraw Hill Education, 2006

COURSE OUTCOMES:

After completion of the course, learners will be able to:

CO1: Describe the forms of communication, communication barriers.

CO2: Classify a variety of business correspondence and respond appropriately;

CO3: Communicate in writing for various commercial purposes;

CO4: Use appropriate grammatical constructions and vocabulary to communicate effectively;

CO5: Use business language and presentation skills

Board of Studies (BoS):

16th BoS of Department of Commerce held on
11.12.2021 & 13.12.2021

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1				H	H	H	H		M			H	H		H	M
CO2				H	H	H	H		M			H	H		H	M
CO3				H	H	H	H		M			H	H		H	M
CO4				H	H	H	H		M			H	H		H	M
CO5				H	H	H	H		M			H	H		H	M

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

The business communication develops the students' abilities to understand how companies networked and hyper connected digital-age workplace, which in turn promote the inclusive quality, decent work place and strengthen the global partnership for sustainable development.

COD 1152	INTERNATIONAL FINANCE - I	L	T	P	C
SDG: 8		4	0	0	4

COURSE OBJECTIVES:

COB1: To impart the theoretical knowledge of the regulatory requirements and the corporate governance structure to be followed by public companies.

COB2: To educate the costing system and apply it in preparing cost sheet.

COB3: To design cost systems to ascertain the cost.

COB4: To demonstrate the principles and practices of financial management and capital budgeting techniques for business decisions.

COB5: To examine various theories of dividend and analyse factors affecting dividend policy and suggest sound dividend policy.

MODULE I	CORPORATE GOVERNANCE	12
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Corporate law, state & federal statutes, common law, internal law, articles of incorporation, bylaws of the corporation, shareholders' rights, board of directors, forms of executive compensation, base salary, executive compensation, Monitoring devices, board of directors, different committees, stock exchanges, internal auditors, external auditors, securities analysts, credit rating agencies, attorneys, SEC, Sarbanes-Oxley Act-2002, other acts, Regulatory pronouncements, COSO Internal Control Framework, Objectives of internal control, components, limitations, regulations, COSO ERM framework, overview and components of ERM, assessing ERM

MODULE II	COST MEASUREMENT	10
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Cost behaviour and cost objects, Cost drivers, Pre-determined overhead rate, Cost flows, Actual and normal costs - Standard costs, Standard Costing Systems, Normal Costing, Advantages of using budgeted overhead rates, Underapplied & Overapplied overhead, Job order costing - Process costing - Activity-based costing, Cost object, Direct costs, Overhead costs, Cost allocation base, Overhead rate

MODULE III	TYPES OF COSTING	12
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Variable (direct) costing – Direct material cost, Direct labor cost, Variable

manufacturing overhead, Fixed manufacturing overhead, Non-manufacturing costs, Absorption (full) costing -- Direct material cost, Direct labor cost, Variable manufacturing overhead, Fixed manufacturing overhead, Non-manufacturing costs, Joint and by-product costing, Common costs, Split-off point, Separable costs.

MODULE IV FINANCIAL MANAGEMENT & CAPITAL BUDGETING 14

Working capital terminology - Cash management - Marketable securities management - Accounts receivable management - Inventory management, Time value of money, present value, future value, annuity, perpetuity, Debt & Equity Financing, Leverage-operating & financial leverage-calculation, degree of financial leverage, degree of operational leverage, degree of combined leverage, Asset & Liability valuation, Mergers & Acquisition

Capital budgeting introduction, cash flow analysis, net present value, and internal rate of return, payback period, discounted payback period, Cost of capital, cost of preferred stock, cost of existing common stock, WACC

MODULE V FINANCIAL RISK MANAGEMENT 12

Overview of financial risk management, types of financial risks, financial risk management process, financial risk strategies, risk sharing strategies, risk transfer strategies, Risk-Return trade-off, Expected return on a stock and portfolio, standard deviation, coefficient of variation, regression analysis, value-at-risk analysis, scenario analysis, covariance, systematic & unsystematic risk, Capital Asset Pricing Model (CAPM), Efficient market hypothesis, Key risks affecting interest rate, yield curve-types, theories on yield curve-liquidation preference theory, expectations theory, market segmentation theory, derivatives

L – 60; Total Hours – 60

Skill Development and practical exercises:

(These activities are only indicative, the Faculty member can innovate)

1. Understand the objective of the pricing policy of the organization, identify and analyse the pricing policies adopted.
2. Calculate the NPV of an investment made in a capital project.

3. Prepare a Capital Investment Budget for a new Business.
4. Engage in role plays where from given choices you are to enact situations leading to ethical dilemma and then present solutions through group discussions.
5. Devise a pricing strategy for an organization to enable deeper penetration into the market and find a competitive edge.
6. Look into the financial statements and any other publicly available data of 5 companies in the financial services sector and list the KRIs (Key Risk Indicators).

TEXT BOOK:

1. Miles CPA Study Guide by Varun Jain (Business Environment & Concepts – BEC)

REFERENCES:

1. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill
2. Cost Accounting: A Managerial Emphasis; Charles Horngren, SrikantDatar, and MadhavRajan; Pearson
3. COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017, Enterprise Risk Management - Integrated Framework
4. Principles of Corporate Finance; Richard Brealey, Stewart Myers, and Franklin Allen; McGraw Hill
5. Fundamentals of Financial Management; James Van Horn, and John Wachowicz; Pearson

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to;

CO1: Describe the regulatory requirements and the corporate governance structure to be followed by public companies.

CO2: Apply the cost accounting concepts, terminology, methods and measure the cost of an entity.

CO3: Apply various costing systems that can be used to monitor a company's costs and provide management with information it needs to manage the company's operations and performance.

CO4: Apply the analytical techniques used by external investors to evaluate companies and discuss a company's competitive position.

CO5: Evaluate investment proposals using the capital budgeting techniques and illustrate the fundamentals of financial risk management process.

Board of Studies (BoS):

17th BoS of the Department of Commerce
held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	H				M						H	H		
CO2	H	H	H				M						H			
CO3	H	H	M				H				H		H			
CO4	M	H	M				H						M			
CO5	L	H	M				H						M		M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

The knowledge of international finance provides wide scope for business environment understanding, and helps to access relevant Industrial skills

COD 1103**ENVIRONMENTAL STUDIES****L T P C****SDG: 6****3 1 0 4****COURSE OBJECTIVES**

COB1: To train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

COB2: To make the learners explore various projects and initiatives with respect to conserving bio-diversity.

COB3: To make the learners Construe significance of carbon footprints.

COB4: To make the learners express the environmental issues and their possible repercussions on the earth.

COB5: To make the learners recapitulate the green strategies adopted by businesses to preserve the environment.

MODULE I INTRODUCTION**12**

Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows–material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Bio geographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

MODULE II ENVIRONMENTAL CONCERNS**12**

Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.

MODULE III MEASUREMENT AND REPORTING**12**

ISO Standard 14001: Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices.

MODULE IV ECONOMIC CONCEPT OF COST AND REVENUE 12

Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

MODULE V EMERGING TRENDS 12

Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

L – 45; T – 15; Total Hours – 60

Practical Exercises:

The learners are required to:

1. Setup an Eco-Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
2. Identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
3. Participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the plant in the next few decades;
4. Identify an organisation involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
5. Calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same;
6. Identify, interpret, and analyse the various green business strategies adopted by companies and prepare a report on your learning from the same;
7. Analyse the case study entitled “Energize Employees with Green Strategy” (Winston, 2009), and prepare a report on your learning from the same;
8. Analyse green reporting initiatives taken by a company of your choice;
9. Identify a firm using Green Marketing to sell its product.
10. Analyse its strategy and present a report on your key learning from the same.

TEXT BOOKS:

1. Worthington, I. (2013). Greening Business: Research, Theory, and Practice. United Kingdom: OUP Oxford.
2. Winston, A., Esty, D. C. (2009). Green to Gold: How Smart Companies Use Environmental Strategy to Innovate, Create Value, and Build Competitive Advantage. United Kingdom: Wiley.
3. Green Business: Concepts, Methodologies, Tools, and Applications. (2019). United States: IGI Global.
4. Erach Bharucha for UGC, Environmental Studies, http://www.jaduniv.edu.in/upload_files/application_form/1549023003-1.pdf
5. Karpagam, M., Jaikumar, G. (2010). Green Management: Theory & Applications. India: Ane Books Pvt Ltd.
6. Environmental Science. (2016). Botswana: Galgotia Publications.

REFERENCES:

1. Basu, M., & Xavier, S. 'Fundamentals of Environmental Studies' Cambridge University Press, Cambridge, 2016
2. Basu, R. N. 'Environment' University of Calcutta, 2000
3. CSE India. (ND). Understanding EIA.
4. Winston, A. 'Energize Employees with Green Strategy' Harvard Business School Publishing, 2009
5. Enger, E., & Smith, B. 'Environmental Science: A Study of Interrelationships', McGraw Hill Higher Education, 2010
6. Kumar, S., & Kumar, B. S. 'Green Business Management' Thakur Publishing Pvt. Ltd., Hyderabad, 2016

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Demonstrate skills in organizing projects for environmental protection and sustainability;

CO2: Analyse various projects and initiatives with respect to ecosystem restoration;

CO3: Interpret significance of carbon footprints;

CO4: Describe the environmental issues and their possible repercussions on the planet in the next few decades;

CO5: Summarize the green strategies and policies adopted by various business entities to preserve the environment.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

Note: L - Low Correlation M - Medium Correlation H - High Correlation

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1			M	M				H	H							
CO2			M	M				H	H							
CO3								H	H							
CO4			H	H				H	H						L	L
CO5			H	H				H	H						L	L

SDG 6: Clean water and sanitation.

Sustainable management of water resources and access to safe water and sanitation are essential for unlocking economic growth and productivity, and provide significant leverage for existing investments in health and education.

COD 1104	BUSINESS INTELLIGENCE USING	L	T	P	C
SDG: 9	EXCEL AND ACCESS				
		0	0	4	2

COURSE OBJECTIVES

COB1: To enable to learner to implement the excel formula in their personal and business affairs.

COB2: To enable the learner to present the data in chart and graph.

COB3: To equip the learner with the data analysis tools and technique.

COB4: To illustrate database management system and its use, normalization of Database and role to table in DBMS,

COB5: To enable the learner to describe and use query, form, and report in DBMS

MODULE I WORKING WITH FORMULAS AND FUNCTIONS 12

Understanding Formula Basics: Introducing Formula and Functions, working with Dates and Times, Creating Formula that Count and Sum, Creating Formula that Look Up Values, Creating Formulas for financial applications: Present Value, Future Value, Payment, Interest Rate, Period, Term.

MODULE II CREATING CHART AND GRAPH 12

Creating Chart and Graph: Introduction, working with Chart, Understanding Chart Type, Chart Customization, and Visualizing Data Using Conditional Formatting.

MODULE III ANALYSING DATA WITH EXCEL 12

Analysing Data with Excel: Introduction of Pivot table; Analysing Data with Pivot Table: Working with Non-Numeric Data, Grouping Pivot Table Items, Creating Frequency Distribution, Creating Calculated Field or calculated item, Creating Pivot Chart, Producing a Report with Pivot Table.

MODULE IV INTRODUCTION TO DATABASE AND TABLE IN ACCESS 12

Introduction to Data Base: Database, Table, Record and Fields Values, Concept of Relational Database; Access Database Objects and Views: Ribbon, Datasheets, Queries, Data-entry and display forms, Reports, Creating Access Table: Table design and process, Using the Design ribbon tab, working with fields, Creating contacts table. Understanding the Lookup Property window, Primary Key, Indexing Access Table, printing a Table Design; Designing Normalise Database: First normal form, Second Normal form, Third Normal Form; Table Relationship and Integrity Rule.

MODULE V INTRODUCTION TO QUERY, FORM AND REPORT IN ACCESS 12

Selecting Data with Queries: About the Query, Types of Queries; Creating Query: Using Query Window, Using Query Design window and ribbon, Selecting Fields, Providing an alias for the field name, Introduction of forms in Access, Preparation of Access Report.

P – 60; Total Hours – 60

TEXT BOOKS:

- 1 Michael Alexander, Richard Kusleika, 'Access 2019 Bible', Wiley, USA, 2018
- 2 John Walkenbach, 'Access 2016 Bible', Wiley, USA, 2015

REFERENCES:

- 1 Lokesh Lalwani, 'Excel 2019 All-in-One', BPB Publications; 1st edition (1 January 2019), India
- 2 Joan Preppernau, M. Lambert, Steve Lambert, 'Microsoft Press US'; 1st edition, USA, 2007
- 3 "Access video training - Access - support.microsoft.com." <https://support.microsoft.com/en-us/office/access-video-training-a5ffb1ef-4cc4-4d79-a862-e2dda6ef38e6>.
- 4 "Excel video training - Office Support - support.microsoft.com." <https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb>.

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: Use excel formula in their personal and business affairs

CO2: Demonstrate the data in chart and graph.

CO3: Utilize the data analysis tools and technique to convert the data into information.

CO4: Discuss and use database management system, normalization of data base and role of table in DBMS

CO5: Prepare the query, form, and report in DBMS.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1			H		H							H				
CO2			H		M							H				
CO3			M		H							H				
CO4			H		H							H				H
CO5			H		H							H				H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 9: Industry, Innovation and Infrastructure

By developing technical skills, learners will be able to use various ICT tools which lead to productive employment, innovativeness and bring quality to education

COD 1105	INTRODUCTION TO INDIAN CONSTITUTION	L	T	P	C
SDG: 16		1	0	0	1

COURSE OBJECTIVES

COB1: To provide the fundamental instructions governing under the constitution of India.

COB2: To provide exposure to fundamental rights & duties of an Indian citizen.

MODULE I INTRODUCTION TO INDIAN CONSTITUTION 7

Meaning of Constitution, Types of Constitution, Difference between Constitutional Law and Constitutionalism, Nature of Constitution of India, Why constitution is needed in a democratic country?, Preamble and the Constitution of India.

MODULE II RIGHTS AND DUTIES 8

Fundamental Rights and their Classification: Right to equality, Right to Freedom, Protection against arrest and detention, Right to Life & Personal Liberty, Right against Exploitation, Right to Religion, Cultural and Educational Rights; Fundamental duties.

Note: Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

L – 15; TOTAL HOURS –15

REFERENCES:

- 1 Durga Das Basu, 'Shorter Constitution of India', 15th ed. Vol. 1, (A.K. Patnaik (rev.), LexisNexis, Gurgaon, 2018
- 2 The Constitution of India, Government of India, Ministry of Law and Justice (Legislative Department), New Delhi, 2015.
- 3 <https://www.icsi.edu/media/webmodules/CONSTITUTION.pdf>
- 4 Thiruvengadam, A. K., 'The Constitution of India: A Contextual Analysis', Bloomsbury Publishing, United Kingdom, 2017

COURSE OUTCOMES:

On successful completion of this course students are able to

CO1: Describe the meaning of Constitution and the features of Indian Constitution

CO2: Summarize the directive principles and fundamental duties of citizen.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PS O3	PS O4
CO1	H							H					H	M		
CO2	H							H					H	H		

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 16: Peace, Justice and Strong Institution

By learning the basics of the Indian Constitution, learners will understand the concepts of justice, inclusion and peace and their relation to law, fundamental human right, and also as a basis for empowerment.

SEMESTER II

COD 1201	ADVANCED FINANCIAL	L	T	P	C
SDG: 8	ACCOUNTING	4	1	0	5

COURSE OBJECTIVES:

COB1: To facilitate a comprehensive understanding of the system of hire purchase and Instalment purchase.

COB2: To equip with the knowledge of royalty accounting and preparation of consignment accounts.

COB3: To comprehend the Process of Accounting for partnership.

COB4: To enable the students to prepare, analyse and interpret insurance claims and departmental profits

COB5: To determine the usefulness of commercial accounting and government accounting for business.

MODULE I	ACCOUNTING FOR HIRE PURCHASE AND INSTALLMENT SYSTEMS	15
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Meaning, features, advantages and disadvantages of Hire Purchase and Installment Systems; Accounting for hire purchase and installment transactions including transactions of high value and small value, default and repossession. Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtor's system, stock and debtors' system, branch final account system and

wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.

MODULE II	ROYALTY AND CONSIGNMENT ACCOUNTS	15
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Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account including impact of Strikes & Lockouts, excluding Sub-lease.

Consignment Accounts: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and preparation of accounts in the books of consignor and consignee.

MODULE III ACCOUNTING FOR PARTNERSHIP 15

Admission, Retirement and Dissolution of partnership firms including insolvency; piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company. Concept of Limited Liability Partnership.

**MODULE IV INSURANCE CLAIMS AND DEPARTMENTAL 15
ACCOUNTS**

Insurance Claims: Meaning of insurance claims, Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss of stock and loss of profit; procedure to lodge insurance claim; Average clause and indemnity period. Ascertainment of claims against loss of stock and loss of profit.

Departmental Accounts: Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.

MODULE V GOVERNMENT ACCOUNTING 15

Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board.

L – 60; T – 15; Total Hours – 75

Practical Exercises:

The learners are required to:

1. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment Purchase system and provide comparative data for decision making.
2. Prepare Royalty Accounts with appropriate software.
3. Visit a local departmental store to gain in-house knowledge on accounts keeping.
4. Fill up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock and loss of profit
5. Visita Government office to get knowledge on the system of accounts keeping and prepare are port.

TEXT BOOK:

1. Goyal, B. K., & Tiwari, H. N. 'Financial Accounting', Taxmann Publication, New Delhi, 2019

REFERENCES:

1. Anthony, R., Hawkins, D., & Merchant, K. A. 'Accounting: Text and Cases', McGraw-Hill Education, New York, 2010
2. Dam, B. B., & Gautam, H. C. 'Advanced Accounting', Gayatri Publications, Guwahati, 2019
3. Goyal, B. K., & Tiwari, H. N. 'Financial Accounting', Taxmann Publication, New Delhi, 2019
4. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. 'Financial Accounting', Vikas Publishing House Pvt. Ltd., New Delhi, 2018
5. Monga, J. R. 'Financial Accounting: Concepts and Applications', Mayur, New Delhi, 2017
6. Godwin, N., Alderman, W., & Sanyal, 'Financial Accounting', Cengage Learning, Boston 2016
7. Shukla, M. C., Grewal, T. S., & Gupta, S. C. 'Advanced Accounts', Vol.-I, S. Chand Publishing, New Delhi, 2016

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: Use appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment Purchase system;

CO2: Apply appropriate software to workout royalty accounts and Prepare accounts relating to consignment business;

CO3: Use the different accounting procedure for partnership

CO4: Provide services to departmental stores in preparing departmental accounts; Guide business enterprises in preparing and submitting insurance claim statement against business losses;

CO5: Compare commercial accounting system with Government accounting system and explain Government financial administration.

Board of Studies (BoS):

15th BoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H											H	H		
CO2	H	H											H			
CO3	H	H									H		H			
CO4	M	H											M			
CO5	L	H											M		M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

Advanced financial accounting skills are needed for decision-makers to make productive decisions, which help in turn to felicitate a wide range of employment opportunities.

COD 1251	CORPORATE LEGAL FRAMEWORK	L	T	P	C
SDG: 16		3	1	0	4

COURSE OBJECTIVES

COB1: To enable the students to learn the elements of general contract

COB2: To elucidate the learners to understand and apply the various contracts in business or profession

COB3: Enlighten the knowledge in offer, acceptance, and consideration of contract

COB4: To inculcate the students to know the difference between Quasi and Contingent contracts

COB5: Familiarize the learners with company formation and meetings

MODULE I LAW OF CONTRACT 12

Introduction, Objectives, Definition of a Valid Contract, Offer and Acceptance, Capacity to Contract, Consent, Consideration, Performance of Contracts, Discharge of Contracts, Breach of Contract and Void Agreements, Quasi Contracts, Freedom to Contract.

MODULE II LAW OF NEGOTIABLE INSTRUMENTS 12

Negotiable instruments, Promissory notes, Bills of exchange, Cheques, Negotiation, Presentment, Dishonour, Crossing of cheques, Paying banker

MODULE III SALE OF GOODS ACT 12

Sale of goods act-Definition-sale-Agreement to sell-distinction between sale and agreement to sell-condition and warranties-distinction between condition and warranties-Right and duties of an unpaid seller.

MODULE IV LAW OF PARTNERSHIP 12

Introduction, Meaning and Nature of Partnerships, Registration of Firms, Partnership Deed, Relations of Partners to One Another, Relations of Partners to Third Parties, Changes in a Firm, Dissolution

MODULE V COMPANIES ACT 12

Introduction, Formation of a Company, Memorandum of Association, Articles of Association, Prospectus, Shares, Directors, General Meetings and Proceedings, Auditor, Winding up.

L – 45 T-15; TOTAL HOURS –60

TEXT BOOK:

1. Kapoor N.D, Business Law, Sultan Chand & Sons, New Delhi, 2015.

REFERENCES:

1. Kuchal, Mercantile Law, Vikas Publishing House, New Delhi, 2015.
2. R.S.N.Pillai & Bagavathi, Mercantile Law, Sultan Chand & Sons- New Delhi-2015
3. Balachandran V, & Thothardi, Business Law, Tata McGraw Hill Publishing Company Ltd, 2015.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Identify the legal provisions related to Contract act and special contracts

CO2: Acquaint with the legal provisions related to various essential elements of a valid contract.

CO3: Discuss various provisions of contract related to business

CO4: Demonstrate difference between Quasi and Contingent contracts.

CO5: Classify how to implement the law of contract in business.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

19th AC held on 29.09.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M	M	M	L	L								H		H	
CO2	L	L	M	M	L								M			
CO3	M	H	H	H	H			M					L			
CO4	H	H	H	H	H								M			H
CO5	M	H	M	M	L					H			M			

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG:16 Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institution at all levels

This course enables the learners to Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and

international agreements

COD 1252	INTERNATIONAL FINANCE - II	L	T	P	C
SDG: 8		4	0	0	4

COURSE OBJECTIVES:

COB1: To impart the theoretical knowledge of demand and supply pricing which helps in demand forecasting

COB2: To familiarize with the theory of production and cost concept so as to maximize the profit.

COB3: To acquaint the learners with the characteristics of different markets.

COB4: To design working capital policy based on the assessment of financial requirements and Compare CSR and Profitability.

COB5: To provide the overview of IT use in business, information about data and its management.

MODULE I	MICROECONOMICS	15
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Demand Curve, Demand curve shifts – Positive and Negative Shifts, Factors resulting in shift in demand curve – Price of substitute goods, Consumer income, Size of the market, Expectation of price increase, Price of complement goods, Consumer income/wealth, Point method, Mid-point Method; Income Elasticity – Income elasticity of demand, Cross-elasticity of demand, Utility, Marginal Utility, Personal disposable income, Consumer behaviour, products in the short-run and long-run, income and substitution effects of price changes, consumer surplus, Supply curve shifts – Positive shift, Negative Shift, Factors resulting in shift of supply curve – Number of producers, Government subsidies, Expectation of price increases, Technological advancement, Increase in production costs, Price of related goods, Economic Profit, Price elasticity of supply – Elastic, Inelastic and Unitary, Market equilibrium, Costs of production.

MODULE II	MACROECONOMICS	15
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Key economic measures—GDP, GNP; Inflation, Unemployment, Interest rates, Money supply, Business cycles, Government involvement in the economy, International trade, Economic globalization

MODULE III	EFFECT OF ECONOMIC ENVIRONMENT ON STRATEGY	15
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Business environment-micro environment & macro environment, Industry analysis, competitor analysis, target market determination, Perfect competition, pure monopoly, monopolistic competition, oligopoly, Strategic planning, business strategies—classification

MODULE IV	PERFORMANCE MEASURES	15
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Balanced scorecard-application, Four perspectives— Financial, Customer, Internal business process, Learning & growth, Economic value added (EVA), Dupont analysis, Residual income, Free cash flow, financial statement analysis, Benchmarking—Internal, competitive, functional, generic, Total quality management, ISO standards, Six sigma, PDCA, Kaizen etc., Life cycle and evolution of BPM, lean six sigma, Business process reengineering, Theory of constraints, Workflow analysis, BPO

MODULE V	INFORMATION TECHNOLOGY	15
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Information Systems within a Business-general types, systems design & process improvement, Characteristics of IT Systems – General-types of computers, hardware, software, methods of processing, data structure, types of networks, microcomputers & end-user computing, electronic commerce-EDI, EFT; XBRL, Telecommunications, Computer service organizations.

Big data, data analytics, artificial intelligence, machine learning & automation, digital business models, cloud and mobile computing, block chain & crypto currencies, COBIT, Effect of IT On Internal Control-general & application controls, effect of IT on auditing, flowcharting.

L – 60; Total Hours – 60

Practical Exercises:

(These activities are only indicative, the Faculty member can innovate)

1. Examine the internal controls of a sample company and analyze if it follows the COSO framework and present
2. For a given set of overhead budgeted costs compare it to the actual performances and perform a traditional overhead variance analysis. For the same data perform an Activity based overhead analysis and

present the differences.

3. Visit a local bank and determine how much the Indian Rupees is worth and observe the changes on a quarterly basis
4. Research on the latest technological tools used by auditors when auditing the internal control of an organization

TEXT BOOK:

1. Miles CPA Study Guide by Varun Jain (Business Environment & Concepts – BEC)

REFERENCES:

1. Executive's Guide to IT Governance: Improving Systems Processes with Service Management, COBIT, and ITIL - Robert R. Moeller
2. Executive Summary · Harvard Business Essentials: Performance Management: Measure and Improve the Effectiveness of your Employees
3. Measuring and Managing Performance in Organizations - Robert D. Austin
4. M. L. Jhingan, International Economics, 6th edition, Vrinda Publications, 2009. · Niravathi & C Ramani Nair, International Economics, 1st edition, Interline Publishing Pvt Ltd, 2003. · Joel Dean, Managerial Economics, 1st edition, PHI Learning Private Limited, 2009. · Varshney and Maheswari, Managerial Economics, 2nd edition, Prentice-Hall of India Pvt.Ltd, 2005. · D. M. Mithani : Business Economics, 4th edition Himalayan Books, 2011.
5. J. D. Varma, K. K. Dewett, Elementary Economic Theory, 1st edition, S. Chand, 2011. · Petersen & Lewis: Managerial Economics, 4th edition, Pearson, 2005.
6. G. S. Gupta, Managerial Economics, 4th edition Deep & Deep Publication, 2011. · A. Koutsoyiannis, Modern Micro Economics, 2nd edition, Macmillan, 2008.
7. Cost Accounting: A Managerial Emphasis - Charles T. Horngren, Srikant M. Datar, George Foster
8. Management and Cost Accounting: A Student's Manual - Colin Drury · Financial Management: Theory & Practice - Eugene F. Brigham and Michael C. Ehrhardt · The Basics of Public Budgeting

and Financial Management - Charles E. Menifield

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to;

CO1: Explain the different performance measures to evaluate firms.

CO2: Analyze the effect of microeconomic concepts on businesses.

CO3: Analyze the effect of macroeconomic concepts on businesses.

CO4: Analyze the effect of economic environment on strategy.

CO5: Describe the characteristics of IT systems, the evolving role of IT in business, internal control and auditing.

Board of Studies (BoS):

17th BoS of the Department of Commerce
held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	H				M						H	H		
CO2	H	H	H				M						H			
CO3	H	H	M				H				H		H			
CO4	M	H	M				H						M			
CO5	L	H	M				H						M		M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

The knowledge of international finance provides wide scope for business environment understanding, and helps to access relevant Industrial skills

COD 1253	INTERNATIONAL AUDITING- I	L	T	P	C
SDG: 08		4	0	0	4

COURSE OBJECTIVES

COB1: Apply Generally Accepted Auditing Standards (US GAAS), International Standards of Auditing (ISA) and Public Company Accounting Oversight Board Auditing Standards (PCAOB) when performing audits of issuer and non-issuer entities.

COB2: Establish the overall audit strategy and develop an audit plan.

COB3: Impart the knowledge of entity and its environment (including its internal controls), and assess the risks of material misstatement when performing an audit engagement.

COB4: Describing the appropriate audit evidence regarding the financial statements under audit.

COB5: Form an audit opinion and report on financial statements.

MODULE I AUDIT INTRODUCTION 14

Introduction to financial statement auditing, Traditional Framework – General Standards, Fieldwork Standards, Reporting Standards, purpose & premise of an audit, overall objectives of the independent auditor, conduct of an audit in accordance with GAAS, Inherent limitations of an audit, Independence, Integrity & Objectivity, General Standards & Accounting principles, Responsibilities to Clients, Other Responsibilities & Practices, Standards & Responsibilities for non-attest services, Sarbanes-Oxley Act (SOX), 2002, PCAOB Standards – Overview.

MODULE II INTERNATIONAL STANDARDS 10

International Federation of Accountants, International Auditing and Assurance Standards Board – International Standards on Auditing (ISAs), International Standards on Review Engagements (ISAEs), International Standards on Related Services (ISRSs), International Standards on Quality Control, Clarified ISAs, IESBA - Conceptual framework approach to independence.

MODULE III AUDIT PLANNING 12

Pre-engagement acceptance activities, engagement letter, audit committee, Planning the audit – Benefits of planning, Nature and extent of planning

Attestation, John Wiley & Sons

REFERENCES:

1. Wiley Practitioner's Guide to GAAS: Covering all SAS, SSAE's, SSARS, PCAOB, Auditing Standards, and Interpretations, Joanne M. Flood, John Wiley & Sons
2. Auditing: A Risk Based-Approach to Conducting a Quality Audit, Karla M Johnstone, Audrey A. Gramling and Larry E. Rittenberg, Cengage Learning of Auditing & Other Assurance Services, Ray Whittington and Kurt Pany, McGraw Hill
3. Auditing & Assurance Services: A Systematic Approach, William F Messier Jr, Steven M. Glover and Douglas F. Prawitt, McGraw Hill

COURSE OUTCOMES: Learner will be able to

CO1: Learn and apply the principles, rules and interpretations included in the AICPA Code of Professional Conduct to given situations.

CO2: Learn about the international standards applicable to auditors of public and non-public companies.

CO3: Prepare an audit plan, Comprehend the risks involved and how the auditor responds to the risks assessed.

CO4: Comprehend and assess internal controls of various business cycles of an entity.

CO5: Prepare the audit documentation for audit of financial statements, perform sampling procedures and report the findings of the audit.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	H	H			H				H			H	H	M	
CO2	H	M		H									H	M	H
CO3	M	H						M					M	H	
CO4	H	H											H	H	
CO5	H	M								H			H	M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG No.8: Ensure decent work for all through enhancement of organization working skills, promoting self-development, contributing subsequently to the development of nation's economy.

The course aims to provide knowledge of auditing principles, procedures, and techniques. This course helps the learners to recognise that Auditing is the process of verification and valuation of accounts and inter-checking and evaluating the accounting accuracy and policies.

COD 1204	PUBLIC SPEAKING AND PRESENTATION SKILLS	L	T	P	C
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SDG: 4		1	0	0	1
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OBJECTIVES

COB1: Identify the chief attributes of successful speakers and reflect upon it in classroom discussions and activities.

COB2: Motivate and prepare students for spontaneous speaking challenge

MODULE I INTRODUCTION TO PUBLIC SPEAKING	7
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Introduction to Public speaking, Benefits of Public speaking, Elements of Public speaking, Styles of public speaking, Brief overview of the notion on anxiety, fear and strategies to overcome Components of successful speech

MODULE II PRESENTATION SKILLS	8
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Training students with effective listening strategies, Strategies of audience analysis, Three P's of successful speech, Elements of presentation, Designing and delivering of business presentation, Effective visual aid usage for presentation.

Note:

Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

L – 15; Total Hours –15

REFERENCES:

1. Arina Nikitina, "Successful Public Speaking" Bookboon.com, https://www.isbtweb.org/fileadmin/user_upload/successful-public-speaking.pdf
2. Jeff Davidson., "The Complete Guide to Public Speaking", John Wiley & Sons, 2003
3. Sellnow, 'Public Speaking: A Process Approach', Deanna Thomason: Wadsworth, 2012
4. Mukesh Chaturvedi, "Business Communication: Concepts, Cases And Application", Pearson Education, 2020

COURSE OUTCOMES:

On successful completion of this course students are able to

CO1: Explain the benefits people get from engaging in public speaking

CO2: Demonstrate traits of a confident public speaker (body language, extra-linguistic features etc.) in their speeches.

Board of Studies (BoS):

15thBoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M			H	H		M		M	H			H	
CO2							H		H			H				H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

By learning the presentation skills, learners will bring quality to education which is essential to build self-esteem and worker empowerment.

DISCIPLINE SPECIFIC ELECTIVES

CODX 01	MARKETING MANAGEMENT	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES

COB1: To draft out key marketing concepts and its application to different markets.

COB2: To describe the major types of consumer buying behaviour.

COB3: To identify the stages in the buyer decision process and completely outline the components of the marketing mix.

COB4: To examine the firms marketing strategy and marketing mix must evolve and adapt to match consumer behavior and perceptions of the product.

COB5: To analyze the roles of advertising, sales promotion, public relations, personal selling and direct marketing in the promotion mix.

MODULE I INTRODUCTION 12

Marketing: Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors: company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors, demographic, economic, natural, technological, politico-legal and socio- cultural.

MODULE II UNDERSTANDING CONSUMER BEHAVIOUR AND MARKET SELECTION 12

Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market Segmentation, Levels and bases of segmenting consumer markets. Market Targeting, concept and criteria. Product Positioning, concept and bases; Product differentiation- concept and bases.

MODULE III MARKETING MIX DECISION -PRODUCT 12

Product Decisions: Concept and classification; Levels of Product. Designing

value, Product-mix dimensions, strategies and types; Branding, functions, strategies, types and qualities of good brand name; Packaging and Labelling, functions, types and ethical aspects; Product support services. New Product Development: Product life cycle, concept and marketing strategies; New product development, concept and process.

MODULE IV MARKETING MIX DECISIONS -PRICING AND 12 **DISTRIBUTION**

Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution, types and functions. Delivering value, factors affecting choice of distribution channel; Distribution strategies; Distribution logistics, concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats; Management of retailing operations: an overview. Emerging distribution trends.

MODULE V PROMOTION DECISIONS AND DEVELOPMENTS 12 **IN MARKETING**

Promotion Decisions: Communication process; Importance of Promotion. Communicating value, Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach. Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing concept and issues. Rural marketing, characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing, concept, tools and issues. Digital marketing- concepts, tools, and issues.

L - 45; T - 15; TOTAL HOURS - 60

Practical Exercises:

The learners are required to:

1. Analyse the impact of various environmental forces in the context of a given durable and nondurable product.
2. Analyse the marketing mix strategy of a durable and non-durable product.
3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product.

4. Analyse the case of product line extension and impact on business performance and the distribution strategy of a given product.
5. Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

TEXT BOOK:

1. Kotler, P., Armstrong, G., & Agnihotri, P. "Principles of Marketing" London, Pearson Education, 2018.

REFERENCES:

1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. "Marketing", New York, McGraw Hill, 2010.
2. Grewal, D., & Levy, M. "Marketing", New York: McGraw Hill Education, 2017.
3. Mahajan, J. P., & Mahajan, A. "Principles of Marketing", Delhi: Vikas Publications, 2016.
4. Sharma, K., & Aggarwal, S. "Principles of Marketing", Delhi, Taxmann Publication, 2018.
5. R S N Pillai and Bagavathi, "Marketing Management", S.Chand Publication, 2016
6. Rajan Nair, "Marketing Management", Sultan Chand & Sons, 2018.

COURSE OUTCOMES:

On successful completion of this course learners would be able to:

CO1: Comprehend the basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.

CO2: Analyse the process of marketing decisions involving product development and its role in value creation.

CO3: Illustrate the process of marketing decisions involving product pricing and its distribution, and assess the impact on value creation.

CO4: Analyse the process of marketing decisions involving product promotion and its role in creating communication value for customers.

CO5: Explain various developments in marketing area that may govern marketing decisions of a firm and also various ethical and legal issues.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	M	H	H					L			M	L	H	H	M	
CO2	H	M	M				L			M		M	M	M	H	
CO3	L	H	M	M				L				H	M	H	L	
CO4	H	M	H						M		L	H	H	M	L	
CO5	M	H	L					M				L	L	H	M	

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

The course aims to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing, which helps the learners to enrich themselves as human capital and they can dramatically strengthen a country's competitiveness.

CODX 02	CORPORATE GOVERNANCE	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To explore the guiding principles of corporate governance

COB2: To examine the knowledge of basic functions of shareholder and stakeholder.

COB3: To apply the major corporate governance failures theories to explain the corporate governance.

COB4: To determine the corporate governance framework in India

COB5: To analyse the role of corporate governance in structuring the ethics and social responsibility in business.

MODULE I INTRODUCTION TO CORPORATE GOVERNANCE 13

Corporate Governance - Meaning, significance and principles, Management and corporate governance; Theories and Models of corporate governance; Agency theory and separation of ownership and contract; ownership structure and firm performance; Whistle blowing, Class Action; Role of Institutional investors. Codes and Standards on Corporate Governance- Sir Adrian Cadbury Committee 1992 (UK), OECD Principles of Corporate Governance, and Sarbanes Oxley (SOX) Act, 2002 (USA).

MODULE II DIRECTORS AND SHAREHOLDERS 13

Powers of directors; Duties of directors; Non-executive directors and their duties; Relationship between board and shareholder; Board structure and Independent director, board committees and their functions. Shareholder expectations; Regulatory requirements for shareholder involvement shareholder activism and proxy advisory firms. Role of rating agencies.

MODULE III MAJOR CORPORATE GOVERNANCE FAILURES AND INTERNATIONAL CODES 10

BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen, Worldwide (USA), Vivendi (France), Satyam Computer Services Ltd, Lehman Brothers, Kingfisher Airlines, PNB Heist and IL&FS Group Crisis; Common Governance Problems noticed in various Corporate Failures.

MODULE IV CORPORATE GOVERNANCE FRAMEWORK IN 12
INDIA

Initiatives and reforms- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017). Regulatory framework: Relevant provisions of the Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015. Corporate Governance in the public sector, banking, non- banking financial institutions.

MODULE V BUSINESS ETHICS AND CORPORATE SOCIAL 12
RESPONSIBILITY (CSR)

Business Ethics and Values; Importance of Ethics; Corporate Governance and Ethics; Ethical theories; Code of Ethics and ethics committee. Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

Learners are required to:

1. Visit a MSME and study the benefits of incorporating Corporate Governance in their organisation. Also, assess the issues of corporate governance there and find out the codes and standards addressing those issues.
2. Identify the corporate cases involving different organisational structures and make a comparative assessment of the governance challenges and issues.
3. Make the comparative analysis of rules governing Whistle-blowing policies in different countries.
4. Prepare a case study on the topic “Whistle blowing”.
5. Visit one board meeting and prepare a report by practically witnessing the real discussion forums on the role of every member in the board.
6. Collect information about shareholder activism in India and its impact on corporate performance.
7. Prepare the report on anyone major corporate governance failure to suggest:
 - a. Common governance problems in Indian context;
 - b. The guidelines as per any of governance frameworks developed in

India; and

- c. Ethical concerns in the given case leading to governance failure.
8. Visit one startup company or someone who is working in a renowned company, and prepare a report on how business ethics and corporate social responsibilities are fulfilled by these organisations.

TEXT BOOK:

1. Mallin.C. A, "Corporate Governance," New Delhi: Oxford University Press, 6th Edition, 2018

REFERENCES:

1. Rani, G. D, & Mishra, R. K. "Corporate Governance-Theory and Practice", New Delhi: Excel Books, First Edition, 2017.
2. Anil Kumar, "Corporate Governance: Theory and Practice" Indian Book House, New Delhi, 2015.
3. Kumar A., Gupta L & Arora, R. J, "Auditing and Corporate Governance," Delhi: Taxmann Pvt. Ltd, 4th Edition, 2016.
4. Sharma, J. P, "Corporate Governance, Business Ethics, and CSR" New Delhi: Ane Books Pvt. Ltd, 2nd Edition, 2016.
5. Tricker. B, "Corporate Governance-Principles, Policies, and Practice," (Indian Edition). New Delhi: Oxford University Press, 3rd Edition, 2015.

COURSE OUTCOMES:

On completion of this course the learners will be able to:

CO1: Explain the concept and importance of corporate governance in a business setup.

CO2: Evaluate different stakeholders' roles and significance in relation to corporate governance.

CO3: Assess the problems in corporate governance on the basis of major corporate governance failures.

CO4: Describe corporate governance framework in India.

CO5: Explain the linkage between ethics, corporate governance, and corporate social responsibility and analyse specific cases of corporate governance failures.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO 1	H	H	H	H								M	M	M	H	H
CO 2	H	H	M	M								M	M	M	H	H
CO 3	H	M	M	M								M	M	M	M	H
CO 4	H	M	M	M								H	H	H	M	M
CO 5	M	M	M	M								H	H	H	M	M

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

The course aims to provide knowledge of corporate governance, procedures, and techniques in accordance with current legal requirements and professional standards which will help the learners to enrich themselves as human capital and they can support the country's effectiveness.

CODX 03	FINANCIAL STATEMENT	L	T	P	C
SDG: 17	ANALYSIS AND REPORTING	3	1	0	4

COURSE OBJECTIVES:

COB1: Apply the basic techniques of Financial Statement analysis.

COB2: Interpreting the business implications of financial statement information.

COB3: Analyzing accounts and reporting the needed information to decision makers.

COB4: Explore and establish the basic knowledge of working capital Management policies.

COB5: Identify firm's ability to obtain long term financial strength of its asset base.

MODULE I	INTRODUCTION TO FINANCIAL STATEMENT ANALYSIS	11
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Introduction Meaning of Financial Statement as per Companies Act, 2013, Components and constituents of Basic Financial Statements, Financial information contained in the Financial Statements, qualitative characteristics, Meaning and Objectives of Financial Statements Analysis, Considerations for the Economic and Financial Analysis.

MODULE II	CORPORATE FINANCIAL REPORTING	14
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Corporate Financial Reporting, meaning, need and objectives, Contents of annual report, mandatory and voluntary disclosures through annual report, Report of the Board of Directors and Auditor's Report as per Companies Act, 2013 and their critical analysis, Analysis of the quality of accounting information from the annual report of select companies, Audit as formal analysis of financial statement

MODULE III	FUND FLOW AND CASH FLOW ANALYSIS	12
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Concept of Fund Flow: Objective and Importance of Fund Flow Statement, Preparation of Fund Flow Statement, Cash Flow Analysis, Meaning of Cash Flow, Objectives and Importance of Statement of cash flows, Distinction between Fund Flow Statement and Statement of Cash Flows, Preparation of Statement of Cash Flows as per AS3.

MODULE IV	WORKING CAPITAL ANALYSIS	11
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Working Capital, Meaning, Importance of working capital management,

components of working capital, Factors Influencing working capital requirements, working capital life cycle, Estimation of Working Capital, Preparation of Statement of Changes in Working capital.

MODULE V ANALYSIS OF FINANCIAL STATEMENT 12

Techniques of Financial Statement Analysis: Comparative Statement Analysis, Common Size Statements, Trend Analysis, Ratio Analysis, Advantages and Limitations of Ratio Analysis, Computation and application of accounting ratios for evaluation of performance (Activity and Profitability analysis)

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercise:

Learners are required to:

1. Download annual reports of reputed companies from the websites and analyse the information contained in the financial statements to examine the quality of information supplied. Also analyse the information provided in the Report of the Board of Directors.
2. Examine the Directors' Report and Auditor's Report with reference to compliance with the provisions of Companies Act, 2013
3. From the financial statements, compute the accounting ratios to examine the operating efficiency, profitability, liquidity, and solvency of the company.
4. Analyse the working capital from the information available in the financial statements.
5. Prepare cash flow statement from the information available in the financial statements.

TEXT BOOK:

1. Narasimhan, M. S. Financial Statement and Analysis. Noida, Uttar Pradesh: Cengage Learning India, First Edition, 2016.

REFERENCES:

1. Gupta, A, Financial Accounting for Managers: An Analytical Perspective. Delhi: Pearson Education. 6th Edition, 2018.
2. Ahuja, N. L., & Dawar, V, Financial Accounting and Analysis. New Delhi: Taxmann Publications, 13th Edition, 2015.
3. Friedson, M. S., & Alvarez, F, (Financial Statement Analysis: A practioners' Guide. New Jersey: Wiley. 5th Edition, 2011.
4. Gerald I. White, Ashwinpaul C. Sondhi, Dov, "The Analysis and Use of

Financial Statements" Wiley (3rd Edition), 2003.

COURSE OUTCOMES:

On Successful completion of this course learners will be able to:

CO1: Analyse and interpret the qualitative features of information provided in the Financial Statements of a company.

CO2: Evaluate and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company.

CO3: Determine the dimensions of performance and risk relevant to financial firms

CO4: Evaluate the importance of working capital management and its role in meeting the firm's objectives and its impact in value creation.

CO5: Examine the financial measures of firm and assess the credit worthiness of a business.

Board of Studies (BoS):

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

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CO1	H	H	H	H								M	H	H	H	H
CO2	H	H	H	H								H	H	H	H	H
CO3	H	M	M	H								H	M	M	H	M
CO4	M	M	M	M								H	M	M	M	H
CO5	H	M	H	M								H	H	H	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development

The course aims to help the learners to analyse accounting and other information incorporated in the corporate annual reports, to analyse operating, financial, and structural performance of business firms with the help of appropriate analytical tools. This course helps the learners to evaluate economic trends, set financial policy, build long-term plans for business activity and identify companies for investment. .